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SEP 7 10 2002

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September 5, 2002

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VIA FACSIMILE AND REGULAR MAIL

Ms. Carlyn Winter Prisk
Civil Investigator
United States Environmental Protection Agency
1650 Arch Street
Philadelphia, Pennsylvania 19103-2029

Re: Lower Darby Creek Area Superfund Site -
Folcroft Landfill and Folcroft Landfill Annex
Delaware County, Pennsylvania

Dear Ms. Prisk:

Enclosed for your review are Allied Envelope Co., Inc.'s ("Allied") responses to the questions contained in Enclosure F to the EPA's letter dated July 29, 2002. Thank you, again, for the extensions. If you would like to discuss any of the responses, please feel free to call me.

Sincerely,



David M. Meisels

DMM:bmb

cc: Brian Nishitani, Esq. (w/encl.)

**RESPONSES TO QUESTIONS CONTAINED
IN ENCLOSURE F TO LETTER DATED JULY 29, 2002**

1. Describe in detail the relationship of Connecticut Valley Paper and Envelope Company to Allied Envelope Company in general and specifically at 2157-85 East Norris Street, Philadelphia, PA, 341 North Delaware Avenue, Philadelphia, PA 19125, and at 455 Washington Avenue, Carlstadt, NJ.

RESPONSE: As described in Allied's letter dated July 8, 2002, Allied entered into an Asset Purchase Agreement with Connecticut Valley ("CV") and CV's three stockholders, Don Zeiller, Roy Ward and Gary Rygh (the "Agreement") pursuant to which Allied acquired limited assets of CV. Allied was principally interested in obtaining CV's sales and its sales-related personnel.

Allied and CV have no corporate relationship or affiliation. CV continues to exist as a separate corporate entity, and none of CV's shareholders became shareholders of Allied. Further, Allied did not acquire CV's name, has not held itself out to the public as CV, has never sold products under the CV name, and has never used any CV product lines or manufacturing processes particular to CV. Indeed, following the transaction, Allied closed CV's printing facilities.

With respect to the addresses identified above, 2157-85 East Norris Street is the former location of CV's sales and printing facility. Following the Agreement, Allied discontinued production at this facility and used it as a temporary location for the small Philadelphia sales force. Thereafter, Allied leased space at 1341 Delaware Avenue, which is used exclusively as a sales office by Allied. The space at 455 Washington Avenue in Carlstadt is Allied's corporate headquarters and sole production facility, and has been so for decades preceding Allied's acquisition of certain CV assets.

2. Why was Connecticut Valley Paper and Envelope Company mail being accepted by Allied Envelope Company at 2157-85 East Norris Street, Philadelphia, PA?

RESPONSE: As noted above, the Norris Street location served as a temporary sales office after the Agreement was executed in May 2001. There was mail sent to CV at that office, presumably because that had been a CV location prior to the May 2001 Agreement, and certain of CV's customers or suppliers had previously directed correspondence to that address. Mail was accepted for CV because, following execution of the Agreement, CV had to collect its receivables, pay various debts, and otherwise discontinue its operations in Philadelphia (as well as in New Jersey).

3. Is Mr. Wodack an Allied Envelope Company employee?

RESPONSE: Yes. Mr. Wodack is employed as a salesman for Allied in the Philadelphia office. He was previously employed as a manager of CV's Philadelphia location.

4. Is Mr. Ward an Allied Envelope Company employee? If so, what are Mr. Ward's responsibilities at Allied Envelope Company?

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RESPONSE: Yes. Mr. Ward is Allied's Accounts Receivable Manager and is responsible for collecting Allied's accounts receivables.

5. The May 2001 Purchase Agreement (hereinafter the "May 2001 Agreement") also provided for the continued employment of the officers, directors, managers, or key employees of Connecticut Valley Paper and Envelope Company by Allied Envelope Company. Are all such officers, directors, managers, or key employees still so employed by Allied Envelope Company? List each individual and his or her current position with Allied Envelope Company. If any such officer, director, manager, or key employees is no longer employed by Allied Envelope Company explain why and provide the date of termination of his or her employment.

RESPONSE: There were only two former CV officers, directors, managers or key employees who were employed by Allied after the transaction: Roy Ward and Gary Rygh. Roy Ward, as noted above, is the Accounts Receivable Manager, and Gary Rygh is Allied's Customer Service Manager. Although Don Zeiler and Allied entered into a consulting agreement, Mr. Zeiler never rendered any services.

6. Does Allied Envelope Company currently, or has it at anytime in the past, employ(ed) any other former Connecticut Valley Paper and Envelope Company employees or supervisory personnel? Include any employees working in a consulting capacity. Provide the following:

RESPONSE: Yes. Set forth below is a list of former CV employees -- in addition to Roy Ward and Gary Rygh, who are discussed in no. 5 above -- that were hired by Allied after the May 2001 purchase. None of these employees was a CV supervisor, nor were any of these employees officers of CV. Further, Allied hired only 15 of CV's 44 employees, and the former CV employees now employed by Allied represent less than 20% of Allied's workforce.

- a. A list of all employees employed by Connecticut Valley Paper and Envelope Company that are now or were in the past employed by Allied Envelope Company;

RESPONSE: See response to 6.b below.

- b. The dates of employment at both Connecticut Valley Paper and Envelope Company and Allied Envelope Company for each person described in 6a;

RESPONSE:

<u>Name</u>	<u>Date of CV Employment</u>	<u>Date of Allied Employment</u>
Glen Unhold	11/29/76	5/31/01-present
Bill Holden	7/5/78	same as above
Rich Bennett	2/5/93	same as above
George Lang	10/21/97	same as above
Peter Legacy	8/15/84	same as above
Lis Cory	10/6/97	same as above
Rubin Ostrow	5/18/81	same as above
Herb Wodack	6/5/63	same as above
Harry Wodack	12/28/89	same as above
Alan Zeidler	8/20/80	same as above
Tina Rugalski	6/2/97	same as above
Charles Baron	1/22/84	hired 5/31/01; terminated shortly after
Jill Bajohr	2/25/91	same as above

- c. Identify if sick-leave, pension plan, benefits package, seniority, and/or vacation time accrued from Connecticut Valley Paper and Envelope Company applied/applies to employment at Allied Envelope Company.

RESPONSE: No.

8. Apart from the May 2001 Agreement, has Allied Envelope Company entered into any type of lease agreement, written or oral, with Connecticut Valley Paper and Envelope Company for the use of its facilities? For all agreements entered into for use of the facility(ies), please provide all documents reflecting such agreements.

RESPONSE: No.

9. Please describe any facilities, properties, customer/client lists, advertising, trademarks, service marks, telephone numbers, fax numbers, and/or vehicles which belonged to Connecticut Valley Paper and Envelope Company that Allied Envelope Company now owns or utilizes.

RESPONSE: Allied uses CV customer lists and certain machinery that Allied acquired as part of the May 2001 Agreement. It does not own or utilize any facilities, properties, advertising, trademarks, service marks, or vehicles that belonged to CV. Allied uses CV's former Philadelphia phone and fax numbers. After the Agreement, these numbers were changed to be in the name of Allied, and the former CV employees, who were working as sales people for Allied, used those numbers to engage in sales on behalf of Allied.

10. Provide the following information for each current owner, partner, officer, major shareholder, director, etc. of Allied Envelope Company:

- a Names and title;
- b Effective date;
- c Home address;
- d Phone number;
- e Total shares or interest in Allied Envelope Company;
- f A description of the relationship (other than that of buyer/seller) with the current or past shareholders of Allied Envelope Company; and
- g Total shares or interest in Connecticut Valley Paper and Envelope Company.

RESPONSE:

- a. R. James Royer, President
 - b. employed 2/1/65
 - c. [REDACTED]
 - d. [REDACTED]
 - e. 65%
 - f. father
 - g. none
-
- a. Christopher I. Royer, V.P. & Treasurer
 - b. employed 9/18/89
 - c. [REDACTED] 8
 - d. [REDACTED]
 - e. 25%
 - f. son
 - g. none
-
- a. Jeffery M. Miller, V.P. Sales
 - b. employed 6/10/85
 - c. [REDACTED]
 - d. [REDACTED]
 - e. 10%
 - f. stepson
 - g. none

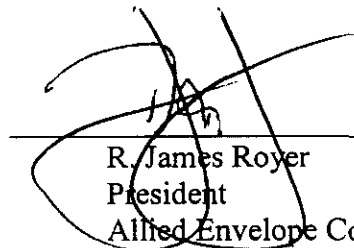
11. Representative of your establishment(s):

- a Identify the person(s) answering these questions on behalf of your establishment(s), including full name, mailing address, business telephone number, and relationship to the company.

RESPONSE: R. James Royer, President
Allied Envelope Co., Inc.
455 Washington Ave.
Carlstadt, New Jersey 07072
(201) 440-2000

- b Provide the name, title, current address, and telephone number of the individual representing your establishment(s) to whom future correspondence or telephone calls should be directed.

RESPONSE: David M. Meisels, Esq.
Herrick, Feinstein LLP
2 Penn Plaza
Newark, New Jersey 07105
(973) 274-2015
Attorney for Allied



R. James Royer
President
Allied Envelope Company, Inc.

Dated: September 4, 2002

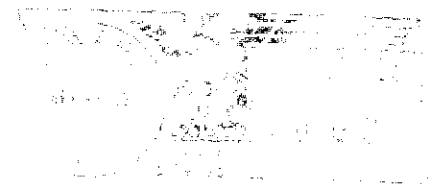
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Attn: David M. Meisels, Esq.

File No. 5365-05



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